IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 2ND JULY 2007 / 11TH ASHADHA 1929

WP(C).No. 20235 of 2007(H)

PETITIONER:

ESSAR TELECOM RETAIL LTD.,
35/1012, KALYANI COMPLEX,
M.K.K.NAIR ROAD, PALARIVATTOM,
KOCHI – 682 025 REPRESENTED BY
AUTHORISED SIGNATORY P.KRISHNAKUMAR.

BY ADV. SRI.VIJAYAN. K.U.
SRI.K.N.SREEKUMARAN

RESPONDENTS:

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1. COMMERCIAL TAX INSPECTOR,
SALES TAX CHECK POST, AMARAVILA,
THIRUVANANTHAPURAM DISTRICT.

2. STATE OF KERALA
REPRESENTED BY THE SECRETARY (TAXES),
GOVT. SECRETARIAT,
THIRUVANANTHAPURAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 02/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 20235 of 2007

Dated, this the 2nd day of July, 2007

J U D G M E N T

Since the petitioner is a registered dealer and the claim of the petitioner is that items are office equipments and furniture, there will be direction to the first respondent to release the consignment on petitioner furnishing simple bond without surety for the security amount and along with it certified copy of Certificate of Registration issued under the Kerala VAT Act. File will be referred for adjudication after release of goods. The adjudicating authority will specifically examine whether the items supplied are covered by works contract and whether there is liability for tax on works contract on the supplier.

W.P. is disposed of as above.

Issue photocopy today itself.

Sd/-

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg